

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0172 Miles City Elem 09 Custer

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$0**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	282	761,058	352,027	344,841	
2006	264	818,974	362,959	348,755	1,957
2007			356,264	341,589	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 57,916

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 2,699

Per-student amount for FY 2006----- 3,102

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	282	761,058	336,092	424,967	
2006	264	818,974	353,584	465,390	1,957
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 40,423

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 1,507

Per-student amount for FY 2006----- 1,763

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Miles City Elem 0172

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Custer County H S 0192						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	135418.38	134377.08
			2XX	Personal Services - Employee Benefits	13770.56	16919.17
			4XX	Purchased Property Services	82.02	517.00
			5XX	Other Purchased Services	820.96	831.65
			6XX	Supplies and Materials	5560.13	3006.68
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	75028.60	77474.54
			2XX	Personal Services - Employee Benefits	11436.74	15118.54
			3XX	Purchased Professional and Technical Services	5648.46	18928.50
			5XX	Other Purchased Services	26.12	160.00
			6XX	Supplies and Materials	649.42	709.06
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	31885.50	33385.50
			2XX	Personal Services - Employee Benefits	3669.96	4587.50
			4XX	Purchased Property Services	263.64	519.77
			5XX	Other Purchased Services	1519.93	403.90
			6XX	Supplies and Materials	3363.56	430.33
			810	Dues and Fees	316.00	176.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	690.27	507.65
			2XX	Personal Services - Employee Benefits	58.54	42.99
			4XX	Purchased Property Services	1140.99	1061.84
			5XX	Other Purchased Services	100.00	200.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	20764.40	20379.58
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	11479.56	11749.76
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	4878.56	5063.23
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	105.61	76.99
District/Coop Totals					328,677.91	346,627.26

Miles City Elem 0172

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	189546.79	199458.99
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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Miles City Elem 0172

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Miles City Elem 0172						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	10872.73	13082.89
			4XX	Purchased Property Services	.00	194.67
			5XX	Other Purchased Services	658.64	346.51
			6XX	Supplies and Materials	3930.60	4012.28
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	75028.60	77474.54
			2XX	Personal Services - Employee Benefits	11330.00	14396.07
			3XX	Purchased Professional and Technical Services	5644.46	36254.49
			5XX	Other Purchased Services	481.84	290.00
			6XX	Supplies and Materials	616.00	516.36
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	31885.50	33385.50
			2XX	Personal Services - Employee Benefits	3982.96	4593.02
			4XX	Purchased Property Services	264.31	60.00
			5XX	Other Purchased Services	1381.80	1118.65
			6XX	Supplies and Materials	157.69	236.49
			810	Dues and Fees	358.00	365.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	690.27	507.65
			2XX	Personal Services - Employee Benefits	57.55	41.58
			4XX	Purchased Property Services	1711.45	1592.79
			5XX	Other Purchased Services	150.00	150.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	3875.00	.00
			2XX	Personal Services - Employee Benefits	39.03	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	28058.08	21165.03
			2XX	Personal Services - Employee Benefits	340.61	1531.97
			3XX	Purchased Professional and Technical Services	107.00	469.07
			4XX	Purchased Property Services	2881.71	3502.94
			5XX	Other Purchased Services	1666.72	1944.24
			6XX	Supplies and Materials	4133.24	4875.25
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	840.00	1680.00
14	Retirement Fund					
	280	Special Education - Local and State				

Linda McCulloch Superintendent
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PRIME APPLICANT: Miles City Elem 0172

PRC	Fund	Program	Function	Object	2005 Value	2006 Value	
Miles City Elem 0172							
14	Retirement Fund						
280	Special Education - Local and State						
1XXX	Instruction						
	2XX	Personal Services - Employee Benefits			29476.43	29513.86	
21XX	Support Services - Students						
	2XX	Personal Services - Employee Benefits			12252.84	11449.90	
24XX	Support Services - School Administration						
	2XX	Personal Services - Employee Benefits			4923.33	4934.02	
26XX	Operation and Maintenance of Plant Services						
	2XX	Personal Services - Employee Benefits			106.58	75.03	
27XX	Student Transportation Services						
	2XX	Personal Services - Employee Benefits			4930.67	3127.96	
District/Coop Totals					432,380.43	472,346.75	
Prime Applicant Totals					761,058.34	818,974.01	